

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|------------|-------------|--|----------------|----------|--|
| | | *** Header Information *** | | | (see notes below) |
| 1 | Header | Version Number | | | (T1 is current standard version) |
| 2 | Header | Developer Code | | | |
| 3 | Header | Jurisdiction (MO) | | | MO |
| 4 | Header | Description (MO1040) and current tax year | | | MO1040/2004 |
| 5 | Header | Specification Version (0 for current version) | | | 0 |
| 6 | Header | Software/Form Version | | | |
| | | | | | |
| | | **** MO 1040 **** | | | |
| 7 | Top | Fiscal Year Beginning (Month) | PIC 9(2) | 2 | Blank or 1 to 12 |
| 8 | Top | Fiscal Year Ending (Month) | PIC 9(2) | 2 | Blank or 1 to 12 |
| 9 | Top | Year | PIC 9(4) | 4 | Tax Year |
| 10 | Top | AMENDED RETURN — CHECK HERE | PIC X(1) | 1 | X YES |
| 11 | Top | Vendor Code | PIC 9(2) | 2 | Software Vendor Code |
| 12 | NAME | Your Social Security Number | PIC 9(9) | 9 | |
| 13 | NAME | Spouse's Social Security Number | PIC 9(9) | 9 | |
| 14 | NAME | Your Last Name | PIC X(20) | 20 | |
| 15 | NAME | Your First Name | PIC X(14) | 14 | |
| 16 | NAME | Your Middle Initial | PIC X(1) | 1 | |
| 17 | NAME | Yourself Title (JR,SR,etc) | PIC X(3) | 3 | Title (JR,SR,etc) (No period after suffix) |
| 18 | NAME | Yourself Deceased in 2004 | PIC X(1) | 1 | X YES |
| 19 | NAME | Spouse's Last Name | PIC X(20) | 20 | |
| 20 | NAME | Spouse's First Name | PIC X(14) | 14 | |
| 21 | NAME | Spouse's Middle Initial | PIC X(1) | 1 | |
| 22 | NAME | Spouse's Title (JR, SR, etc) | PIC X(3) | 3 | Spouse's Title (No period after suffix) |
| 23 | NAME | Spouse Deceased in 2004 | PIC X(1) | 1 | X YES |
| 24 | NAME | In Care of Name | PIC X(30) | 30 | |
| 25 | NAME | County of Residence | PIC X(4) | 4 | Use 4 character county code |
| 26 | NAME | School District No. | PIC 9(3) | 3 | Use 3 character school district code |
| 27 | NAME | Present Address (include Apt. or Rural Route) | PIC X(35) | 35 | |
| 28 | NAME | City, Town or Post Office | PIC X(23) | 23 | |
| 29 | NAME | State | PIC X(2) | 2 | |
| 30 | NAME | Zip Code | PIC X(9) | 9 | 99999 or 999999999 |
| 31 | CHKBOX | Age 65 Yourself | PIC X(1) | 1 | X YES |
| 32 | CHKBOX | Age 65 Spouse | PIC X(1) | 1 | X YES |
| 33 | CHKBOX | Blind Yourself | PIC X(1) | 1 | X YES |
| 34 | CHKBOX | Blind Spouse | PIC X(1) | 1 | X YES |
| 35 | CHKBOX | 100% Disabled Yourself | PIC X(1) | 1 | X YES |
| 36 | CHKBOX | 100% Disabled Spouse | PIC X(1) | 1 | X YES |
| 37 | CHKBOX | Non-Obligated Spouse Yourself | PIC X(1) | 1 | X YES |
| 38 | CHKBOX | Non-Obligated Spouse Spouse | PIC X(1) | 1 | X YES |
| 39 | 1Y | Federal Adjusted Gross Income (Yourself) | PIC S9(9) | 9 | Amount may be negative |
| 40 | 1S | Federal Adjusted Gross Income (Spouse) | PIC S9(9) | 9 | Amount may be negative |
| 41 | 2Y | Total Additions (from Form MO-A, Part 1, Line 4) Yourself | PIC 9(9) | 9 | Can't be a negative number |
| 42 | 2S | Total Additions (from Form MO-A, Part 1, Line 4) Spouse | PIC 9(9) | 9 | Can't be a negative number |
| 43 | 4Y | Total Subtractions (From Form MO-A, Part 1, Line 10) Yourself | PIC 9(9) | 9 | Can't be a negative number |
| 44 | 4S | Total Subtractions (From Form MO-A, Part 1, Line 10) Spouse | PIC 9(9) | 9 | Can't be a negative number |
| 45 | 5Y | Missouri Adj Gross Income (Subtract Line 4 from Line 3) Yourself | PIC S9(9) | 9 | Amount may be negative |
| 46 | 5S | Missouri Adj Gross Income (Subtract Line 4 from Line 3) Spouse | PIC S9(9) | 9 | Amount may be negative |
| 47 | 8 | Pension Exemption (From Form MO-A, Part 3, Line 9) | PIC 9(9) | 9 | Can't be a negative number |
| 48 | 9 | A. Single — \$2,100 (See Box B before checking.) | PIC X(1) | 1 | X YES |
| 49 | 9 | B. Claimed as a dependent on another person's federal tax return — \$0.00 | PIC X(1) | 1 | X YES |
| 50 | 9 | C. Married filing joint federal & combined Missouri — \$4,200 | PIC X(1) | 1 | X YES |
| 51 | 9 | D. Married filing separate — \$2,100 | PIC X(1) | 1 | X YES |
| 52 | 9 | E. Married filing separate (spouse NOT filing) — \$4,200 | PIC X(1) | 1 | X YES |
| 53 | 9 | F. Head of household — \$3,500 | PIC X(1) | 1 | X YES |
| 54 | 9 | G. Qualifying widow(er) with dependent child — \$3,500 | PIC X(1) | 1 | X YES |
| 55 | 9 | Enter the appropriate exemption amount | PIC 9(9) | 9 | 0,2100,4200,3500 |
| 56 | 10 | Tax from Federal Return | PIC 9(9) | 9 | Can't be a negative number |
| 57 | 11 | Other Tax from federal return. Attach copy of your federal return (pages 1 & 2). | PIC 9(9) | 9 | Can't be a negative number |
| 58 | 12 | Total Tax from federal return. Add lines 10 and 11. | PIC 9(9) | 9 | Can't be a negative number |
| 59 | 13 | Federal tax deduction. | PIC 9(9) | 9 | Married - 10000, Single 5000 max |
| 60 | 14 | Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS. | PIC 9(9) | 9 | Can't be a negative number |
| 61 | 15 | Number of dependents from Federal Form 1040 or 1040A | PIC 9(2) | 2 | Can't be a negative number |
| 62 | 15 | Number of dependents from Federal Form 1040 * 1200 | PIC 9(9) | 9 | Dependents * 1200 |
| 63 | 16 | Number of dependents on Line 15 who are 65 years of age or older and | PIC 9(2) | 2 | Can't be a negative number |
| 64 | 16 | Number of dependents on Line 15 who are 65 years of age * 1000 | PIC 9(9) | 9 | Over 65 Dependents * 1000 |
| 65 | 17 | Long-term care insurance deduction | PIC 9(9) | 9 | Can't be a negative number |
| 66 | 18 | Total deductions — add Lines 8,9,13,14,15,16, and 17 | PIC 9(9) | 9 | Can't be a negative number |

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|---------------|-------------------|---|-------------------|-------------|---|
| 67 | 19 | Subtotal — subtract Line 18 from Line 6 | PIC 9(9) | 9 | Can't be a negative number |
| 68 | 21Y | Enterprise zone income modification. Yourself | PIC 9(9) | 9 | Can't be a negative number |
| 69 | 21S | Enterprise zone income modification. Spouse | PIC 9(9) | 9 | Can't be a negative number |
| 70 | 24Y | Tax on Line 23 Yourself | PIC 9(9) | 9 | Can't be a negative number |
| 71 | 24S | Tax on Line 23 Spouse | PIC 9(9) | 9 | Can't be a negative number |
| 72 | 25Y | Resident Credit (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 73 | 25S | Resident Credit (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 74 | 26Y | MO income percentage (professional entertainer) Yourself | PIC X(1) | 1 | X YES |
| 75 | 26S | MO income percentage (professional entertainer) Spouse | PIC X(1) | 1 | X YES |
| 76 | 26Y | MO income percentage (Yourself) | PIC 9(4) | 4 | 100 for 100%, 67 for 67%. Default to 100. 100 is max. If below .5, include decimal point and up to 3 decimals to the right of the decimal point (acceptable values for decimal points are .001 to .499) |
| 77 | 26S | MO income percentage (Spouse) | PIC 9(4) | 4 | 100 for 100%, 67 for 67%. Default to 100. 100 is max. If below .5, include decimal point and up to 3 decimals to the right of the decimal point (acceptable decimal values for points are .001 to .499) |
| 78 | 27Y | Balance (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 79 | 27S | Balance (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 80 | 28 | Other Taxes, Lump Sum distribution (Form 4972) | PIC X(1) | 1 | X YES |
| 81 | 28 | Other Taxes, Recapture of low income housing credit (Form 8611) | PIC X(1) | 1 | X YES |
| 82 | 28Y | Other Taxes (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 83 | 28S | Other Taxes (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 84 | 29Y | Subtotal — Add Lines 27 and 28 (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 85 | 29S | Subtotal — Add Lines 27 and 28 (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 86 | 31 | Missouri Tax withheld | PIC 9(9) | 9 | Can't be a negative number |
| 87 | 32 | 2004 Missouri estimated tax payments | PIC 9(9) | 9 | Can't be a negative number |
| 88 | 33 | Missouri tax withheld for nonresident partners or S corp shareholders | PIC 9(9) | 9 | Can't be a negative number |
| 89 | 34 | Missouri Tax withheld for nonresident entertainers | PIC 9(9) | 9 | Can't be a negative number |
| 90 | 35 | Amount paid with Missouri extension of time to file (Form MO-60) | PIC 9(9) | 9 | Can't be a negative number |
| 91 | 36 | Miscellaneous tax credits (from Form MO-TC, Line 13). | PIC 9(9) | 9 | Can't be a negative number |
| 92 | 37 | Property tax credit. Attach Form MO-PTS | PIC 9(9) | 9 | Can't be a negative number |
| 93 | 38 | Total payments and credits Add Lines 31 through 37. | PIC 9(9) | 9 | Can't be a negative number |
| 94 | 39 | Amount paid on original return | PIC 9(9) | 9 | Can't be a negative number |
| 95 | 40 | Overpayment as shown (or adjusted) on original return | PIC 9(9) | 9 | Can't be a negative number |
| 96 | 40A | Federal Audit | PIC X(1) | 1 | X YES |
| 97 | 40A | Enter date of IRS report | PIC 9(6) | 6 | MMDDYY (example: 031503) |
| 98 | 40B | Net operating loss carryback | PIC X(1) | 1 | X YES |
| 99 | 40B | Enter year of loss | PIC 9(2) | 2 | YY |
| 100 | 40C | Investment tax credit carryback | PIC X(1) | 1 | X YES |
| 101 | 40C | Enter year of credit | PIC 9(2) | 2 | YY |
| 102 | 40D | Correction other than A,B or C | PIC X(1) | 1 | X YES |
| 103 | 40D | Enter date of federal amended return, if filed | PIC 9(6) | 6 | MMDDYY (example: 031503) |
| 104 | 41 | Amended Return — total payments and credits — add Line 39 to Line 38 or subtract Line 39 from Line 38 | PIC 9(9) | 9 | Can't be a negative number |
| 105 | 42 | If Line 38, or if amended return, Line 41, is larger than Line 30, enter difference | PIC 9(9) | 9 | Can't be a negative number |
| 106 | 43 | Amount of Line 42 to be applied to your 2005 estimated tax | PIC 9(9) | 9 | Can't be a negative number |
| 107 | 44a | Children's Trust Fund | PIC 9(9) | 9 | Can't be a negative number |
| 108 | 44b | Veterans Trust Fund | PIC 9(9) | 9 | Can't be a negative number |
| 109 | 44c | Elderly Home Delivered Meals Trust Fund | PIC 9(9) | 9 | Can't be a negative number |
| 110 | 44d | Missouri National Guard Trust Fund | PIC 9(9) | 9 | Can't be a negative number |
| 111 | 44e | Workers' Memorial Trust Fund | PIC 9(9) | 9 | Can't be a negative number |
| 112 | 44f1 | Additional Trust Fund Code (2-Digit) | PIC 9(2) | 2 | See instructions. Choices can be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 00 |
| 113 | 44f2 | Trust Fund Dollar Amount | PIC 9(9) | 9 | Can't be a negative number |
| 114 | 44g1 | Additional Trust Fund Code (2-Digit) | PIC 9(2) | 2 | See instructions. Choices can be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 00 |
| 115 | 44g2 | Trust Fund Dollar Amount | PIC 9(9) | 9 | Can't be a negative number |
| 116 | 45 | Overpayment to be refunded to you | PIC 9(9) | 9 | Can't be a negative number |
| 117 | 46 | If Line 30 is larger than Line 38 or Line 41, enter the difference (amount of overpayment) | PIC 9(9) | 9 | Can't be a negative number |
| 118 | 47 | Underpayment of estimated tax penalty. Attach Form MO-2210. Enter | PIC 9(9) | 9 | Can't be a negative number |
| 119 | 48 | Total Amount Due | PIC 9(9) | 9 | Can't be a negative number |
| 120 | SIGN | I authorize the Director of Revenue to discuss my return and | PIC X(1) | 1 | X YES |
| 121 | SIGN | Daytime Telephone | PIC 9(10) | 10 | |
| 122 | SIGN | FEIN, SSN, PTIN | PIC X(9) | 9 | |
| | | **** MO-A **** | | | |
| | | **** MO-A Additions **** | | | |
| 123 | 1Y | Interest on state and local obligations other than Missouri source (Yourself) | PIC S9(9) | 9 | Can be negative (see instructions) |
| 124 | 1S | Interest on state and local obligations other than Missouri source (Spouse) | PIC S9(9) | 9 | Can be negative (see instructions) |
| 125 | 2 | Net Operating Loss (Carryback/Carryforward) | PIC X(1) | 1 | X YES |
| 126 | 2Y | Partnership; Fiduciary; S Corporation; Net operating Loss; (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 127 | 2S | Partnership; Fiduciary; S Corporation; Net operating Loss; (Spouse) | PIC 9(9) | 9 | Can't be a negative number |

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|------------|-------------|--|----------------|----------|----------------------------|
| 128 | 3Y | Nonqualified distribution received from Missouri Savings for Tuition Program (Yo | PIC 9(9) | 9 | Can't be a negative number |
| 129 | 3S | Nonqualified distribution received from Missouri Savings for Tuition Program(Sp | PIC 9(9) | 9 | Can't be a negative number |
| | | **** MO-A Subtractions **** | | | |
| 130 | 5Y | Interest from exempt federal obligations included in federal (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 131 | 5S | Interest from exempt federal obligations included in federal (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 132 | 6Y | Any state income tax refund included in federal adjusted (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 133 | 6S | Any state income tax refund included in federal adjusted (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 134 | 7Y | Partnership; Fiduciary; S Corporation; Railroad retirement (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 135 | 7S | Partnership; Fiduciary; S Corporation; Railroad retirement (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 136 | 8Y | Exempt contributions made to Missouri Savings for Tuition Program (Yourself) | PIC 9(9) | 9 | \$8000 maximum |
| 137 | 8S | Exempt contributions made to Missouri Savings for Tuition Program (Spouse) | PIC 9(9) | 9 | \$8000 maximum |
| 138 | 9Y | Missouri depreciation adjustment (Yourself) | PIC 9(9) | 9 | |
| 139 | 9S | Missouri depreciation adjustment (Spouse) | PIC 9(9) | 9 | |
| | | **** MO-A, Part 2, Missouri Itemized Deductions **** | | | |
| 140 | 1 | Total federal itemized deductions from Federal Form 1040, Line 39 | PIC 9(9) | 9 | Can't be a negative number |
| 141 | 2 | 2004 (FICA) — yourself — Social security \$ Medicare \$ | PIC 9(9) | 9 | Can't be a negative number |
| 142 | 3 | 2004 (FICA) — spouse — Social security \$ Medicare \$ | PIC 9(9) | 9 | Can't be a negative number |
| 143 | 4 | 2004 Railroad retirement tax — yourself (Tier 1 and Tier II) \$ Medicare \$ | PIC 9(9) | 9 | Can't be a negative number |
| 144 | 5 | 2004 Railroad retirement tax — spouse (Tier 1 and Tier II) \$ Medicare \$ | PIC 9(9) | 9 | Can't be a negative number |
| 145 | 6 | 2004 Self-employment tax | PIC 9(9) | 9 | Can't be a negative number |
| 146 | 8 | State and local income taxes — See instructions | PIC 9(9) | 9 | Can't be a negative number |
| 147 | 9 | Earnings taxes included in Line 8 | PIC 9(9) | 9 | Can't be a negative number |
| 148 | 10 | Net state income taxes — (subtract Line 9 from Line 8 or enter Line 8 from | PIC 9(9) | 9 | Can't be a negative number |
| | | **** MO-A Pension Exemption **** | | | |
| 149 | 2 | Enter amount of taxable social security benefits form Federal Form 1040A, Line | PIC 9(9) | 9 | Can't be a negative number |
| 150 | 3 | Subtract Line 2 from Line 1. This is your modified Missouri adjusted | PIC S9(9) | 9 | Amount may be negative |
| 151 | 5 | Subtract Line 4 from Line 3 and enter the amount on Line 5. | PIC S9(9) | 9 | Amount may be negative |
| 152 | 6Y | Enter the total amount of taxable pension received in 2004 (Yourself) | PIC 9(9) | 9 | Can't be a negative number |
| 153 | 6S | Enter the total amount of taxable pension received in 2004 (Spouse) | PIC 9(9) | 9 | Can't be a negative number |
| 154 | 7Y | Enter on Line 7Y the amount from Line 6Y or \$6,000, whichever is less | PIC 9(9) | 9 | Can't be a negative number |
| 155 | 7S | Enter on Line 7S the amount from Line 6S or \$6,000, whichever is less | PIC 9(9) | 9 | Can't be a negative number |
| 156 | 9 | Total Pension Exemption — subtract Line 5 from Line 8, enter here and | PIC 9(9) | 9 | Can't be a negative number |
| | | **** MO-TC **** | | | |
| 157 | 1 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 158 | 1 | Y | PIC 9(9) | 9 | |
| 159 | 1 | S | PIC 9(9) | 9 | |
| 160 | 2 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 161 | 2 | Y | PIC 9(9) | 9 | |
| 162 | 2 | S | PIC 9(9) | 9 | |
| 163 | 3 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 164 | 3 | Y | PIC 9(9) | 9 | |
| 165 | 3 | S | PIC 9(9) | 9 | |
| 166 | 4 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 167 | 4 | Y | PIC 9(9) | 9 | |
| 168 | 4 | S | PIC 9(9) | 9 | |
| 169 | 5 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 170 | 5 | Y | PIC 9(9) | 9 | |
| 171 | 5 | S | PIC 9(9) | 9 | |
| 172 | 6 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 173 | 6 | Y | PIC 9(9) | 9 | |
| 174 | 6 | S | PIC 9(9) | 9 | |
| 175 | 7 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 176 | 7 | Y | PIC 9(9) | 9 | |
| 177 | 7 | S | PIC 9(9) | 9 | |
| 178 | 8 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 179 | 8 | Y | PIC 9(9) | 9 | |
| 180 | 8 | S | PIC 9(9) | 9 | |
| 181 | 9 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 182 | 9 | Y | PIC 9(9) | 9 | |
| 183 | 9 | S | PIC 9(9) | 9 | |
| 184 | 10 | Credit Code (3 Characters) see form | PIC X(3) | 3 | |
| 185 | 10 | Y | PIC 9(9) | 9 | |
| 186 | 10 | S | PIC 9(9) | 9 | |
| | | **** MO-CR **** | | | |
| 187 | Top Y | STATE OF (Yourself) | PIC X(2) | 2 | Top, Line 2, Yourself |

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|------------|-------------|---|----------------|----------|--|
| 188 | Top S | STATE OF (Your Spouse) | PIC X(2) | 2 | Top, Line 2, Your Spouse |
| 189 | 2nd Y | STATE OF (Yourself) | PIC X(2) | 2 | Bottom, Line 2, Yourself |
| 190 | 2nd S | STATE OF (Your Spouse) | PIC X(2) | 2 | Bottom, Line 2, Your Spouse |
| | | **** MO-PTS **** | | | |
| 191 | Name | Birthdate (Yourself) | PIC 9(6) | 6 | MMDDYY (example: 031560) |
| 192 | Name | Birthdate (Spouse) | PIC 9(6) | 6 | MMDDYY (example: 031560) |
| | | Note: Name/Address information same as 1040 name/address information. | | | |
| | | | | | |
| 193 | A | 65 years of age or older | PIC X(1) | 1 | X YES |
| 194 | B | 100% Disabled Veteran | PIC X(1) | 1 | X YES |
| 195 | C | 100% Disabled | PIC X(1) | 1 | X YES |
| 196 | D | 60 years of age or older and received surviving spouse benefits | PIC X(1) | 1 | X YES |
| 197 | Filing | Single | PIC X(1) | 1 | X YES |
| 198 | Filing | Married — Filing Combined | PIC X(1) | 1 | X YES |
| 199 | Filing | Married — Living Separate for Entire Year | PIC X(1) | 1 | X YES |
| 200 | 1 | Enter the amount of income from MO-1040, Line 6, or Form MO-1040P, Line 4 | PIC S9(9) | 9 | Can be negative (see instructions) |
| 201 | 2 | Enter the amount of social security benefits before any deductions | PIC 9(9) | 9 | Can't be a negative number |
| 202 | 3 | Enter the total amount of pensions, annuities, dividends, or interest income | PIC 9(9) | 9 | Can't be a negative number |
| 203 | 4 | Enter the amount of railroad retirement benefits before any deductions | PIC 9(9) | 9 | Can't be a negative number |
| 204 | 5 | Enter the amount of veteran's payments or benefits before any deductions | PIC 9(9) | 9 | Can't be a negative number |
| 205 | 6 | Enter the total amount of received by you and/or your minor children from: | PIC 9(9) | 9 | Can't be a negative number |
| 206 | 7 | Enter the amount of nonbusiness loss(es). You must include nonbusiness losses | PIC 9(9) | 9 | Can't be a negative number |
| 207 | 8 | Total household income — add Lines 1 through 7 | PIC S9(9) | 9 | Can be negative (see instructions) |
| 208 | 9 | Enter \$2000 if your filing status is married filing combined. Otherwise, enter "0" | PIC 9(9) | 9 | Can't be a negative number |
| 209 | 10 | Net household income — (Subtract Line 9 from Line 8.) | PIC S9(9) | 9 | Can be negative (see instructions) |
| 210 | 11 | If you owned your home, enter the total amount of real estate tax that you | PIC 9(9) | 9 | Can't be a negative number |
| 211 | 12a | If you rented your home, enter the amount from Form MO-CRP, Line 8 | PIC 9(9) | 9 | Can't be a negative number |
| 212 | 12b | If you rented your home...? Line 12a * 20% | PIC 9(9) | 9 | Can't be a negative number |
| 213 | 13 | Total tax and or rent—add Lines 11 and 12 and enter the total or \$750, whichever | PIC 9(9) | 9 | Can't be a negative number |
| 214 | 14 | Property Tax Credit | PIC 9(9) | 9 | Can't be a negative number |
| | | *** Certification of Rent Paid *** | | | |
| 215 | 5-From | Rental Period during year, From Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 216 | 5-To | Rental Period during year, To Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 217 | 6 | Enter your gross rent paid. | PIC 9(9) | 9 | Can't be a negative number |
| 218 | 7 | A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% | PIC X(1) | 1 | X YES |
| 219 | 7 | B. MOBILE HOME LOT — 100% | PIC X(1) | 1 | X YES |
| 220 | 7 | C. BOARDING HOME / RESIDENTIAL CARE — 50% | PIC X(1) | 1 | X YES |
| 221 | 7 | D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% | PIC X(1) | 1 | X YES |
| 222 | 7 | E. HOTEL, If meals are included, enter — 50%; otherwise enter — 100% | PIC X(1) | 1 | X YES |
| 223 | 7 | F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income) | PIC X(1) | 1 | X YES |
| 224 | 7 | G. SHARED RESIDENCE — If you shared your residence with relatives | PIC X(1) | 1 | X YES |
| 225 | 7G1 | G1. Additional Persons sharing residence — 1 | PIC X(1) | 1 | X YES (If this box is checked, enter 50% on Line 7.) |
| 226 | 7G2 | G2. Additional Persons sharing residence — 2 | PIC X(1) | 1 | X YES (If this box is checked, enter 33% on Line 7.) |
| 227 | 7G3 | G3. Additional Persons sharing residence — 3 | PIC X(1) | 1 | X YES (If this box is checked, enter 25% on Line 7.) |
| 228 | 7 | Check the appropriate box and enter the percentage on Line 7. | PIC 9(3) | 3 | 100 for 100%, 67 for 67%. Never greater than 100. |
| 229 | 8 | Net rent paid. Multiply Line 6 by the percent on Line 7. ENTER HERE AN | PIC 9(9) | 9 | Can't be a negative number |
| | | *** Certification of Rent Paid *** | | | |
| 230 | 5-From | Rental Period during year, From Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 231 | 5-To | Rental Period during year, To Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 232 | 6 | Enter your gross rent paid. | PIC 9(9) | 9 | Can't be a negative number |
| 233 | 7 | A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% | PIC X(1) | 1 | X YES |
| 234 | 7 | B. MOBILE HOME LOT — 100% | PIC X(1) | 1 | X YES |
| 235 | 7 | C. BOARDING HOME / RESIDENTIAL CARE — 50% | PIC X(1) | 1 | X YES |
| 236 | 7 | D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% | PIC X(1) | 1 | X YES |
| 237 | 7 | E. HOTEL, If meals are included, enter — 50%; otherwise enter — 100% | PIC X(1) | 1 | X YES |
| 238 | 7 | F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income) | PIC X(1) | 1 | X YES |
| 239 | 7 | G. SHARED RESIDENCE — If you shared your residence with relatives | PIC X(1) | 1 | X YES |
| 240 | 7G1 | G1. Additional Persons sharing residence — 1 | PIC X(1) | 1 | X YES (If this box is checked, enter 50% on Line 7.) |
| 241 | 7G2 | G2. Additional Persons sharing residence — 2 | PIC X(1) | 1 | X YES (If this box is checked, enter 33% on Line 7.) |
| 242 | 7G3 | G3. Additional Persons sharing residence — 3 | PIC X(1) | 1 | X YES (If this box is checked, enter 25% on Line 7.) |
| 243 | 7G4 | Check the appropriate box and enter the percentage on Line 7. | PIC 9(3) | 3 | 100 for 100%, 67 for 67%. Never greater than 100. |
| 244 | 8 | Net rent paid. Multiply Line 6 by the percent on Line 7. ENTER HERE AN | PIC 9(9) | 9 | Can't be a negative number |
| | | *** Certification of Rent Paid *** | | | |
| 245 | 5-From | Rental Period during year, From Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 246 | 5-To | Rental Period during year, To Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |

2-D Barcode File Layout

Version 0

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|------------|-------------|--|----------------|----------|--|
| 247 | 6 | Enter your gross rent paid. | PIC 9(9) | 9 | Can't be a negative number |
| 248 | 7 | A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% | PIC X(1) | 1 | X YES |
| 249 | 7 | B. MOBILE HOME LOT — 100% | PIC X(1) | 1 | X YES |
| 250 | 7 | C. BOARDING HOME / RESIDENTIAL CARE — 50% | PIC X(1) | 1 | X YES |
| 251 | 7 | D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% | PIC X(1) | 1 | X YES |
| 252 | 7 | E. HOTEL, If meals are included, enter — 50%; otherwise enter — 100% | PIC X(1) | 1 | X YES |
| 253 | 7 | F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household) | PIC X(1) | 1 | X YES |
| 254 | 7 | G. SHARED RESIDENCE — If you shared your residence with relatives | PIC X(1) | 1 | X YES |
| 255 | 7G1 | G1. Additional Persons sharing residence — 1 | PIC X(1) | 1 | X YES (If this box is checked, enter 50% on Line 7.) |
| 256 | 7G2 | G2. Additional Persons sharing residence — 2 | PIC X(1) | 1 | X YES (If this box is checked, enter 33% on Line 7.) |
| 257 | 7G3 | G3. Additional Persons sharing residence — 3 | PIC X(1) | 1 | X YES (If this box is checked, enter 25% on Line 7.) |
| 258 | 7 | Check the appropriate box and enter the percentage on Line 7. | PIC 9(3) | 3 | 100 for 100%, 67 for 67%. Never greater than 100. |
| 259 | 8 | Net rent paid. Multiply Line 6 by the percent on Line 7. ENTER HERE AN | PIC 9(9) | 9 | Can't be a negative number |
| | | | | | |
| | | *** Certification of Rent Paid *** | | | |
| 260 | 5-From | Rental Period during year, From Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 261 | 5-To | Rental Period during year, To Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 262 | 6 | Enter your gross rent paid. | PIC 9(9) | 9 | Can't be a negative number |
| 263 | 7 | A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% | PIC X(1) | 1 | X YES |
| 264 | 7 | B. MOBILE HOME LOT — 100% | PIC X(1) | 1 | X YES |
| 265 | 7 | C. BOARDING HOME / RESIDENTIAL CARE — 50% | PIC X(1) | 1 | X YES |
| 266 | 7 | D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% | PIC X(1) | 1 | X YES |
| 267 | 7 | E. HOTEL, If meals are included, enter — 50%; otherwise enter — 100% | PIC X(1) | 1 | X YES |
| 268 | 7 | F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household) | PIC X(1) | 1 | X YES |
| 269 | 7 | G. SHARED RESIDENCE — If you shared your residence with relatives | PIC X(1) | 1 | X YES |
| 270 | 7G1 | G1. Additional Persons sharing residence — 1 | PIC X(1) | 1 | X YES (If this box is checked, enter 50% on Line 7.) |
| 271 | 7G2 | G2. Additional Persons sharing residence — 2 | PIC X(1) | 1 | X YES (If this box is checked, enter 33% on Line 7.) |
| 272 | 7G3 | G3. Additional Persons sharing residence — 3 | PIC X(1) | 1 | X YES (If this box is checked, enter 25% on Line 7.) |
| 273 | 7 | Check the appropriate box and enter the percentage on Line 7. | PIC 9(3) | 3 | 100 for 100%, 67 for 67%. Never greater than 100. |
| 274 | 8 | Net rent paid. Multiply Line 6 by the percent on Line 7. ENTER HERE AN | PIC 9(9) | 9 | Can't be a negative number |
| | | | | | |
| | | *** Certification of Rent Paid *** | | | |
| 275 | 5-From | Rental Period during year, From Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 276 | 5-To | Rental Period during year, To Month, Day, Year | PIC 9(6) | 6 | MMDDYY (example: 020100) |
| 277 | 6 | Enter your gross rent paid. | PIC 9(9) | 9 | Can't be a negative number |
| 278 | 7 | A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% | PIC X(1) | 1 | X YES |
| 279 | 7 | B. MOBILE HOME LOT — 100% | PIC X(1) | 1 | X YES |
| 280 | 7 | C. BOARDING HOME / RESIDENTIAL CARE — 50% | PIC X(1) | 1 | X YES |
| 281 | 7 | D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% | PIC X(1) | 1 | X YES |
| 282 | 7 | E. HOTEL, If meals are included, enter — 50%; otherwise enter — 100% | PIC X(1) | 1 | X YES |
| 283 | 7 | F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household) | PIC X(1) | 1 | X YES |
| 284 | 7 | G. SHARED RESIDENCE — If you shared your residence with relatives | PIC X(1) | 1 | X YES |
| 285 | 7G1 | G1. Additional Persons sharing residence — 1 | PIC X(1) | 1 | X YES (If this box is checked, enter 50% on Line 7.) |
| 286 | 7G2 | G2. Additional Persons sharing residence — 2 | PIC X(1) | 1 | X YES (If this box is checked, enter 33% on Line 7.) |
| 287 | 7G3 | G3. Additional Persons sharing residence — 3 | PIC X(1) | 1 | X YES (If this box is checked, enter 25% on Line 7.) |
| 288 | 7 | Check the appropriate box and enter the percentage on Line 7. | PIC 9(3) | 3 | 100 for 100%, 67 for 67%. Never greater than 100. |
| 289 | 8 | Net rent paid. Multiply Line 6 by the percent on Line 7. ENTER HERE AN | PIC 9(9) | 9 | Can't be a negative number |

1,677 (Header is not included)

289

General Information

For blank fields, use a carriage return

School District No., field 26, must contain a 3 digit code. If out-of-state, use 347.

County of Residence, field 25, must contain the four digit county code. If out-of-state, enter NONR.

All alpha characters should be in capital letters (A-Z).

Numeric fields aren't zero filled.

Refer to the "Acceptable Values" column for clarification of acceptable field values.

Negative amounts will have a leading minus sign.

Check boxes, an X indicates Yes, nothing is No (see Acceptable Values Column)

Only whole dollar amounts should be entered on the MO-1040 return. When entering amounts (such as W-2s) where multiple amounts may need to be entered as a total, add the amounts together then round and enter.

Missouri Department of Revenue, Division of Taxation and Collection

2-D Barcode File Layout

Version 0

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|---------------|-------------------|-------------|-------------------|-------------|----------------------|
|---------------|-------------------|-------------|-------------------|-------------|----------------------|

Any fields which can be negative are noted above. The picture clause should have a S (example: PIC S9(9)). A negative sign must be included in the field (example: -90, -1000) and precede the first number in the field.

The intended use of the Description Column is to cross reference the barcode field number, form line number, and form line wording. The description may not be exact due to limitations of space. Please refer to the tax form and instructions for the exact line wording.

Trailer: The last field in the barcode data stream is the trailer. The trailer is used to indicate the end of data has been reached. A static String of "**EOD*" is used as the trailer value. If a trailer is not found, this indicates a data overflow condition has occurred.

Header Information: There is information generic to all barcodes that should be placed first in the barcode data stream. The first six fields in the barcode comprise the official header. The fields in the official header are variable length and therefore can contain as much or as little data as is necessary. This information must be consistent among all barcodes and is defined below.

(Note: The symbol <CR> is used to represent a single carriage return character.)

Header Version Number: will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.

Developer Code: A four-digit code used to identify the Software Developer whose application produced the bar code. The purpose of this field is to allow forms to be traced to the vendor producing them. Software Developer codes are assigned through the NACTP.

Jurisdiction: An alphanumeric identifier indicating the taxing jurisdiction. Use the US Postal Service's official state abbreviations.

Description: An alphanumeric identifier used to describe the form being processed. The identifier can be used to route the barcode information to the correct system for further processing. For Missouri, use MO1040.

Specification Version: A number that identifies the version of the specifications used to produce the form barcode. These specifications are provided by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0", revision thereafter will increase numerically.

Software/Form Version: A vendor defined version number that reflects the software and form revision used to produce the barcode.

Example

Header Version Number "T1"
Developer Code:"9999"
Jurisdiction: "MO"
Description: "MO1040"
Specification Version: "0"
Software/Form Version: "1.0"

Raw Header

T1<CR>9999<CR>MO<CR>MO1040<CR>0<CR>1.0<CR>

End of Data

EOD must be printed in Field 290

TRUST FUND CODES for Form MO-1040, Lines 44f and 44g

- 01 American Cancer Society
- 02 American Diabetes Association
- 03 American Heart Association
- 04 American Lung Association
- 05 Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease)
- 06 General Revenue Fund
- 07 Muscular Dystrophy Association
- 08 March of Dimes
- 09 National Arthritis Foundation
- 10 National Multiple Sclerosis Society

Please be sure to make this a two digit number. If it is a single digit number, add the zero on the left to make it a two digit number. (1=01; 2=02, etc.)

Missouri Department of Revenue, Division of Taxation and Collection
2-D Barcode File Layout
Version 0

| Code Field | Form Line # | Description | Picture Clause | Max Size | Acceptable Values |
|---------------|-------------------|-------------|-------------------|-------------|----------------------|
|---------------|-------------------|-------------|-------------------|-------------|----------------------|

Missouri *encourages* you to default the 2-D barcode to "ON" when your software is released. It is highly preferred that we receive returns with a 2-D barcode. Please make every effort to print a 2-D barcode on all your returns.

ADDRESS ISSUE:

*It is preferred that you print only the 2-D barcode mailing address on the form, if your company is implementing 2-D barcode. If your company is not implementing 2-D barcode, please print only the non-2-D barcode address. If this doesn't work for your company, please print both addresses or refer your clients to the instructions.

REFUND:

DEPARTMENT OF REVENUE, PO BOX 500, JEFFERSON CITY, MO 65106-0500.

(*2-D Barcode ONLY—DOR, PO BOX 3222, JEFFERSON CITY, MO 65105-3222)

AMOUNT YOU OWE:

DEPARTMENT OF REVENUE, PO BOX 329, JEFFERSON CITY, MO 65107-0329.

(*2-D Barcode ONLY—DOR, PO BOX 3370, JEFFERSON CITY, MO 65105-3370).

2-D barcode testing should be complete within two months of releasing the 2-D barcode packet.